



SFC Guidance

Annex C

Technical guidance on Scottish Funding Council's national performance measures

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Summary: This technical guidance provides details on the definitions for the Scottish Funding Council's national performance measures.

FAO: University Principals

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Introduction

This Technical Guidance provides the definitions for each of the measures listed in Table 2 of the document: **University Outcome Agreement Guidance for AY 2014-15**.

The Technical Guidance is provided to show how the SFC will calculate the national performance measures and to enable universities to calculate the measures for their own institution.

For each measure the document provides:

Aim: The Councils strategic aim under which this measure falls

Measure: The number and description of the measure		
Table:	If the figure corresponding to this measure is available in a published table this gives the title of the relevant table.	
Numerator	If the measure is a proportion these specify the numerators and denominators to be used in the calculation	
Denominator		
Data	This provides further information on the data source used to calculate the measure.	
Term	Definition/Description	Notes
A term used that requires further detail	A definition or description of the term	Further information on the term e.g. HESA codes

Council's National Performance Measures

Aim 1: Improve access to higher education for people from the widest possible range of backgrounds	
Measure 1	The number and proportion of Scottish-domiciled learners articulating from college to degree level courses with advanced standing
Measure 2	The proportion of Scottish-domiciled undergraduate entrants from the 20% and 40% most deprived postcodes
Measure 3	The proportion of Scottish-domiciled undergraduate entrants from the SHEP schools (i.e. schools with consistently low rates of progression to higher education)
Measure 4	The proportion of Scottish-domiciled undergraduate entrants by different protected characteristic groups and care leavers
Measure 5	The proportion of full-time first year Scottish-domiciled entrants from different protected characteristic groups returning to study in year two
Aim 2: Learner journeys are short, efficient and effective as possible and learners experience the highest quality of learning and teaching and achieve successful outcomes	
Measure 6	The number and proportion of full-time first year Scottish-domiciled undergraduate entrants returning to study in year two
Measure 7	The proportion of full-time students starting first degrees with projected outcome of "Degree" (NB this is a forecast measure of completion. It is based on a HESA Performance Indicator, so it includes all UK-domiciled students)
Measure 8	The difference (+/-) from the individual institution benchmark figure for students satisfied with the overall quality of their course of study in the National Student Survey
Aim 3: Right learning in the right place – secure coherent provision of higher education in Scotland in line with SFC's statutory obligation	
Measure 9	The proportion of Scottish-domiciled undergraduate entrants to STEM courses
Aim 4: A developed workforce – learners who have the skills, knowledge and entrepreneurial spirit to get a job and progress their career; and institutions that respond to the skills needs of the economy locally and nationally	
Measure 10	Percentage of Scottish-domiciled graduates entering positive destinations (TBC)
Aim 5: A research base that is internationally competitive and improving its reputation and standing in the world	
Measure 11	Ratings of submissions to the Research Excellence Framework
Measure 12	Number of research postgraduate students and research assistants
Measure 13	Amount and percentage share (UK and Scotland) of income from the Research Councils, major research charities and European Commission
Aim 6: Deliver a step-change in the engagement of business and industry with universities, removing any barriers to the exploitation of research for economic and wider societal benefit	
Measure 14	Range of established Knowledge Transfer Grant (KTG) metrics and the Higher Education and Business Community Interaction Survey (HEBCI)
Measure 15	The number of SFC Innovation Vouchers (IVs), Follow-on IVs and H2020 IVs
Aim 7: Sustainable institutions – ensure high quality of governance and management for institutions delivering long-term and financial and environmentally sustainable interactions	
Measure 16	Gross carbon footprint (3 year period)
Measure 17	Operating surplus/deficit as a percentage of total income
Measure 18	Non-SFC income as a percentage of total income
Measure 19	Current assets: current liabilities ratio
Measure 20	Days cash to expenditure
Measure 21	Earnings before interest, taxes, depreciation and amortisation
Measure 22	Annual capital and maintenance spend on estates and building as a proportion of value of estate

For enquiries on these measures please contact: Coherent provision - Email: CoherentProvision@sfc.ac.uk , (T) 0131 313 6633

HESA definitions

In this document where HESA fields have been used, the fields and descriptions have been taken from the **Field List and detail** document in the most current Student data collection documentation available at the time of writing of this guidance i.e. **Student Record 2012-13**. Full details of the field list and HESA definitions is available on the HESA *website*:

http://www.hesa.ac.uk/index.php?option=com_studrec&Itemid=232&mnl=12051

Information on the HESA derived fields used in this guidance is available via the **Derived field specifications** link, listed under the **Supporting Documents** section on the above webpage.

Scottish Index of Multiple Deprivation

The Scottish Index of Multiple Deprivation (SIMD) is provided by the Scottish Government (SG), further information is available at:

<http://simd.scotland.gov.uk/publication-2012/>

Postcode files linking postcodes to SIMD rank are available on the National Records of Scotland (NRS) website via NRS Postcode Extracts in the Geography webpage:

<http://www.gro-scotland.gov.uk/geography/index.html>

Aspirations set for 2016-17 established in the 2014-15 OA will be based on **SIMD 2012**. Therefore assessment of the 2016-17 OA (the third year of the proposed 3 year OA cycle) will also use SIMD2012 to enable comparison across the time period.

Using the student postcode (HESA field: **POSTCODE**) a student is matched to a datazone and then to a SIMD rank. The ranks are divided into quintiles. Quintiles are calculated by the SFC using a **population weighting** so that each quintile contains **20% of the population** used to derive the SIMD rankings. Therefore these differ slightly from the quintiles given by the Scottish Government (SG) on the SIMD website which each contain **20% of the datazones**. For example the SFC "Most deprived" quintile contains 20% of the population, the corresponding SG quintile contains 19%; a difference of approximately 51,230 people.

MD20 = SFC Quintile 1

MD40 = SFC Quintile 1 + SFC Quintile 2

Details on the SIMD 2012 ranks contained in each of the SFC and SG quintiles are detailed below:

Scottish Funding Council - Quintiles split the datazones into 5 groups, each containing 20% of Scotland's population

	SIMD2012 Rank	
	From	To
1 - 20% most deprived (MD20)	1	1,367
2	1,368	2,704
3	2,705	3,992
4	3,993	5,237
5 - 20 % least deprived	5,238	6,505

Scottish Government - Quintiles split the datazones into 5 groups, each containing 20% of Scotland's datazones

	SIMD2012 Rank	
	From	To
1 - 20% most deprived (MD20)	1	1,301
2	1,302	2,602
3	2,603	3,903
4	3,904	5,204
5 - 20 % least deprived	5,205	6,505

Undergraduate level

For all an Undergraduate is defined as a student undertaking a first degree or an HNC/HND/Diploma/Certificate of Higher Education.

Undergraduate - First degree (XLEV501=3) OR HNC/D or Certificate or Diploma of HE (COURSEAIM in 'C20','C30','J20','J26','J30')

This definition covers courses with **COURSEAIM** in:

C20, C30

H00, H11, H16, H18, H22, H23, H24,

I00, I16

J20, J26, J30

M22

XLEV501 is a HESA derived fields

Metric for measures

In line with HESA, for measures 1,2,3,4,5,6 and 9 all instances of students fitting the criteria for each measure are counted in the numerator and denominator populations.

Aim 1: Improve access to higher education for people from the widest possible range of backgrounds

Measure 1		The number and proportion of Scottish-domiciled learners articulating from college to degree level courses with advanced standing
Table	HN Scottish-domiciled student entry from Scotland's colleges to Scotland's HEIs: HEI summary table	
Numerator	The number of Scottish-domiciled HN entrants from Scottish colleges to undergraduate programmes with advanced standing	
Denominator	Scottish-domiciled HN entrants from Scottish colleges to undergraduate programmes	
Data	National Articulation Database (compiled from data supplied via FES, HESA, SQA)	
Term	Definition/Description	
Advanced Standing	Entry from HNC/D to degree programme with full academic credit for HN award. Typically entry from HNC to year 2 and HND to year 3 of full-time degree. Includes entry with full credit to part-time courses.	

Aim 1: Improve access to higher education for people from the widest possible range of backgrounds

Measure 2	The proportion of Scottish-domiciled undergraduate entrants from the 20% and 40% most deprived postcodes	
Numerator	The number of Scottish-domiciled undergraduate entrants from the 20% (MD20) and 40% (MD40) most deprived areas	
Denominator	The number of Scottish-domiciled undergraduate entrants (excluding those with no known/matching postcode)	
Data	<p>The SFC dataset used to produce this table is derived from the CORE files the institutions receive from HESA. SFC adjust the CORE files to exclude students not counted in our own standard population i.e. EXCLUDING those who are:</p> <p>Incoming exchange students 'Writing up' students 'Sabbatical' students 'Dormant' students Students for whom the 'date left institution or completed programme of study' is before 1 August of academic year</p>	
Term	Definition/Description	Notes
Denominator	<p>All Scottish-domiciled undergraduate entrant students EXCLUDING those who are:</p> <p>Incoming exchange students 'Writing up' students 'Sabbatical' students 'Dormant' students Students for whom the 'date left institution or completed programme of study' is before 1 August of academic year.</p>	<p>Incoming exchange students - EXCHANGE PROGRAMMES (EXCHANGE) = 2, 4, 8, 9, A Writing up student - MODE OF STUDY (MODE) = 43, 44 Sabbatical' students - MODE OF STUDY (MODE) = 51 Dormant' students - MODE OF STUDY (MODE) = 63, 64 Students for whom the 'date left institution or completed programme of study' is before 1 August of academic year - END DATE OF INSTANCE (ENDDATE) IS BEFORE '01AUGXXXX'</p>
Numerator	All Scottish-domiciled undergraduate entrant students (excluding those as above) with a valid postcode from an MD20 or MD 40 area.	<p>MD20 - The 20% most deprived areas MD40 - The 40% most deprived areas (also contains the 20% most deprived areas) See Scottish Index of Multiple Deprivation in section General Notes</p>
Scottish - domiciled	Scottish domiciled as recorded on HESA.	<p>Scottish domiciled - XDOMHM01 = 2 XDOMHM01 is a HESA derived field.</p>
Undergraduate	Any student undertaking an undergraduate course.	See Undergraduate level in General Notes section
Entrant	An entrant is a student deemed to have started their instance in the academic year. A student may have previously attended the institution but is still considered an entrant if they are starting a new instance.	Entrant - START DATE OF INSTANCE (COMDATE) IS AFTER OR EQUAL TO '01AUGXXXX'

Measure 3		
The proportion of Scottish-domiciled undergraduate entrants from the SHEP schools		
Numerator	The number of Scottish-domiciled undergraduate entrants from the SHEP school	
Denominator	The number of Scottish-domiciled undergraduate entrants	
Data	<p>The SFC dataset used to produce this table is derived from the CORE files the institutions receive from HESA.</p> <p>SFC adjust the CORE files to exclude students not counted in our own standard population i.e. EXCLUDING those who are:</p> <p>Incoming exchange students</p> <p>'Writing up' students</p> <p>'Sabbatical' students</p> <p>'Dormant' students</p> <p>Students for whom the 'date left institution or completed programme of study' is before 1 August of academic year</p>	
Term	Definition/Description	Notes
Denominator	<p>All Scottish-domiciled undergraduate entrant studentsEXCLUDING those who are:</p> <p>Incoming exchange students</p> <p>'Writing up' students</p> <p>'Sabbatical' students</p> <p>'Dormant' students</p> <p>Students for whom the 'date left institution or completed programme of study' is before 1 August of academic year.</p>	<p>Incoming exchange students - EXCHANGE PROGRAMMES (EXCHANGE) = 2, 4, 8, 9, A</p> <p>Writing up student - MODE OF STUDY (MODE) = 43, 44</p> <p>Sabbatical' students - MODE OF STUDY (MODE) = 51</p> <p>Dormant' students - MODE OF STUDY (MODE) = 63, 64</p> <p>Students for whom the 'date left institution or completed programme of study' is before 1 August of academic year - END DATE OF INSTANCE (ENDDATE) IS BEFORE '01AUGXXXX'</p>
Numerator	All Scottish-domiciled undergraduate entrant students from a SHEP school.	<p>See list of SHEP schools below</p> <p>Variable PREVINST used to identify a student from a SHEP school.</p>
Scottish - domiciled	Scottish domiciled as recorded on HESA.	<p>Scottish domiciled - XDOMHM01 = 2</p> <p>XDOMHM01 is a HESA derived field.</p>
Undergraduate	Any student undertaking an undergraduate course.	See Undergraduate level in General Notes section
Entrant	An entrant is a student deemed to have started their instance in the academic year. A student may have previously attended the institution but is still considered an entrant if they are starting a new instance.	Entrant - START DATE OF INSTANCE (COMDATE) IS AFTER OR EQUAL TO '01AUGXXXX'
SHEP schools	SHEP schools for the 2013-15 cycle.	<p>SHEP Region/Local Authority/School</p> <p>ASPIRE North</p> <p>Aberdeen City - Northfield Academy</p> <p>Aberdeen City - Torry Academy</p> <p>Aberdeen City - St Machar Academy</p> <p>Aberdeen City - Kincorth Academy</p> <p>Aberdeen City - Bankhead Academy/Bucksburn</p> <p>Aberdeenshire - Peterhead Academy</p> <p>Highland - Inverness High School</p> <p>Highland - Alness Academy</p> <p>Highland - Wick High School</p> <p>Highland - Kinlochleven High School</p> <p>Highland - Invergordon Academy</p> <p>Highland - Granttown Grammar School</p> <p>Highland - Kingussie High School</p> <p>Moray - Lossiemouth High School</p> <p>Moray - Elgin High School</p> <p>Shetland Islands - Brae High School</p>
		<p>LEAPS</p> <p>Clackmannanshire Council - Alloa Academy</p> <p>Clackmannanshire Council - Lornhill Academy</p> <p>Edinburgh City Council - Castlebrae Community High Schoo</p> <p>Edinburgh City Council - Craigroyston Community High Schoo</p> <p>Edinburgh City Council - Drummond Community High Schoo</p> <p>Edinburgh City Council - Forrester High School</p> <p>Edinburgh City Council - Gracemount High Schoo</p> <p>Edinburgh City Council - Leith Academy</p> <p>Edinburgh City Council - Liberton High Schoo</p> <p>Edinburgh City Council - Tynecastle High Schoo</p> <p>Edinburgh City Council - Wester Hailes Education Centre</p> <p>Falkirk Council - Grangemouth High School</p> <p>Midlothian Council - Newbattle Community High Schoo</p> <p>Scottish Borders Council - Eyemouth High Schoo</p> <p>Scottish Borders Council - Hawick High School</p> <p>Stirling Council - Bannockburn High School</p> <p>West Lothian Council - Armadale Academy</p> <p>West Lothian Council - Inveralmond Community HS</p> <p>West Lothian Council - Whitburn Academy</p>
		<p>Focus West</p> <p>Argyll and Bute - Islay High School</p> <p>Dumfries and Galloway Council - Maxwelltown High</p> <p>Dumfries and Galloway Council - Sanquhar Academy</p> <p>East Ayrshire Council - Doon Academy</p> <p>Glasgow City Council - All Saints Secondary</p> <p>Glasgow City Council - Castlemilk High</p> <p>Glasgow City Council - Drumchapel High</p> <p>Glasgow City Council - Eastbank Academy</p> <p>Glasgow City Council - Govan High</p> <p>Glasgow City Council - John Paul Academy</p> <p>Glasgow City Council - Lochend Community High Schoo</p> <p>Glasgow City Council - St Andrew's Secondary</p> <p>Glasgow City Council - St Margaret Mary's Secondary</p> <p>Glasgow City Council - St Mungo's Academy</p> <p>Glasgow City Council - St Paul's High</p> <p>Glasgow City Council - St Roch's Secondary</p> <p>Glasgow City Council - Smithycroft Secondary</p> <p>Glasgow City Council - Springburn Academy</p> <p>Glasgow City Council - Whitehill Secondary</p> <p>Glasgow City Council - Rosshall Academy</p> <p>Glasgow City Council - Hillpark Secondary School</p> <p>Inverclyde Council - Inverclyde Academy</p> <p>Inverclyde Council - St Stephen's High</p> <p>Inverclyde Council - Port Glasgow High School</p> <p>North Ayrshire Council - Auchenharvie Academy</p> <p>North Ayrshire Council - Irvine Royal Academy</p> <p>North Lanarkshire Council - Bellshill Academy</p> <p>North Lanarkshire Council - Calderhead High</p> <p>North Lanarkshire Council - Caldervale High</p> <p>North Lanarkshire Council - Clyde Valley High</p> <p>North Lanarkshire Council - Coatbridge High</p> <p>North Lanarkshire Council - Braidhurst High School</p> <p>Renfrewshire Council - Linwood High School</p> <p>South Ayrshire Council - Ayr Academy</p> <p>South Lanarkshire Council - Cathkin High</p> <p>South Lanarkshire Council - Larkhall Academy</p> <p>West Dunbartonshire Council - Vale of Leven Academy</p>
		<p>LIFT OFF</p> <p>Angus - Arbroath Academy</p> <p>Angus - Brechin High School</p> <p>Dundee City - Baldragon Academy</p> <p>Dundee City - Braeview Academy</p> <p>Dundee City - Craigie High School</p> <p>Dundee City - Menzieshill High School</p> <p>Dundee City - St Paul's RC Academy</p> <p>Fife - Beath High School</p> <p>Fife - Glenwood High School</p> <p>Fife - Kirkland High School</p> <p>Fife - Lochgelly High School</p> <p>Fife - Viewforth High School</p> <p>Fife - Woodmill High School</p>

Measure 4		The proportion of Scottish-domiciled undergraduate entrants by different protected characteristic groups and care leavers	
Numerator Denominator		The number of Scottish-domiciled undergraduate entrants in each protected characteristic category The number of Scottish-domiciled undergraduate entrants	
Data		The SFC dataset (AYCOR) used to produce this table is derived from the CORE files the institutions receive from HESA. SFC adjust the CORE files to exclude students not counted in our own standard population i.e. EXCLUDING those who are: Incoming exchange students 'Writing up' students 'Sabbatical' students 'Dormant' students Students for whom the 'date left institution or completed programme of study' is before 1 August of academic year	
Term	Definition/Description	Notes	
Denominator	All Scottish-domiciled undergraduate entrant students EXCLUDING those who are: Incoming exchange students 'Writing up' students 'Sabbatical' students 'Dormant' students Students for whom the 'date left institution or completed programme of study' is before 1 August of academic year.	Incoming exchange students - EXCHANGE PROGRAMMES (EXCHANGE) = 2, 4, 8, 9, A Writing up student - MODE OF STUDY (MODE) = 43, 44 Sabbatical' students - MODE OF STUDY (MODE) = 51 Dormant' students - MODE OF STUDY (MODE) = 63, 64 Students for whom the 'date left institution or completed programme of study' is before 1 August of academic year - END DATE OF INSTANCE (ENDDATE) IS BEFORE '01AUGXXXX'	
Numerator	All Scottish-domiciled undergraduate entrant students (excluding those as above) in each protected characteristic category.	<u>GENDER</u> The field used to record gender has been changed for the 2012/13 collection. Further information on the change is available on the HESA website: http://www.hesa.ac.uk/component/option,com_studrec/task,show_file/Itemid,233/mnl,12051/href,SummaryOfChanges.html/ For pre-2012/13 data Male - GENDER (GENDER) = 1 Female - GENDER (GENDER) = 2 Indeterminate - GENDER (GENDER) = 9 For 2012/13 onwards Male - SEX IDENTIFIER (SEXID) = 1 Female - SEX IDENTIFIER (SEXID) = 2 Other - SEX IDENTIFIER (SEXID) = 3	
		<u>AGE</u> Under 21 - XAGE01 LESS THAN 21 21 and over - XAGE01 GREATER THAN OR EQUAL TO 21 XAGE01 is a HESA derived field. Information on the derived fields used by HESA is available at: http://www.hesa.ac.uk/index.php?option=com_content&task=view&id=2479&Itemid=233	
		<u>DISABILITY</u> No known disability - DISABILITY (DISABLE) = 00 Disability - DISABILITY (DISABLE) = 01 TO 96 Not known - DISABILITY (DISABLE) = 97,98,99	
		<u>ETHNICITY</u> The codes used to record ethnicity have been changed for the 2012/13 collection. Further information on the change is available on the HESA website: http://www.hesa.ac.uk/component/option,com_studrec/task,show_file/Itemid,233/mnl,12051/href,SummaryOfChanges.html/ For pre-2012/13 data White - ETHNICITY (ETHNIC) = 10 TO 19 BME - ETHNICITY (ETHNIC) = 21 to 80 Not Known - ETHNICITY (ETHNIC) = 90,98 For 2012/13 onwards White - ETHNICITY (ETHNIC) = 10 TO 19 BME - ETHNICITY (ETHNIC) = 21 to 80 Not Known - ETHNICITY (ETHNIC) = 90,98	
	Care leavers.	<u>CARE LEAVER</u> <i>No information available on HESA website on Care Leaver variable at time of writing. This guidance will be updated once the information is available.</i>	
Scottish - domiciled	Scottish domiciled as recorded on HESA.	Scottish domiciled - XDOMHM01 = 2 XDOMHM01 is a HESA derived field.	
Undergraduate	Any student undertaking an undergraduate course.	See Undergraduate level in General Notes section	
Entrant	An entrant is a student deemed to have started their instance in the academic year. A student may have previously attended the institution but is still considered an entrant if they are starting a new instance.	Entrant - START DATE OF INSTANCE (COMDATE) IS AFTER OR EQUAL TO '01AUGXXXX'	

Measure 5	The proportion of full-time first year Scottish-domiciled entrants from different protected characteristic groups returning to study in year two	
Numerator	The number of Scottish-domiciled full-time undergraduate entrants who are continuing (in each group of interest)	
Denominator	Scottish-domiciled full-time undergraduate entrants in PIT3 population (with duplicates removed)	
Data	<p>The SFC dataset (PIT3) used to produce these tables comes from the HESA t3_underlyingdata_XX_XX dataset, used to create their PIs on non-continuation rates (Table T3)</p> <p>Information on the HESA PIs is available on their website: Performance Indicators in Higher Education in the UK http://www.hesa.ac.uk/content/view/2072/141/</p> <p>Non-continuation rates (including projected outcomes) (tables T3, T4, T5) http://www.hesa.ac.uk/index.php?option=com_content&task=view&id=2064&Itemid=141</p> <p>t3_underlyingdata_XX_XX contains data on full-time, undergraduate students only, as defined by HESA, see definition below for further information</p> <p>The field (T3_MARKER) which indicates if the student is a continuing or non-continuing student</p> <p>SFC link the PIT3 dataset to the AYCOR dataset to obtain information on gender, age, disability and ethnicity</p>	
Term	Definition/Description	Notes
Denominator	Scottish-domiciled full-time undergraduate entrants in PIT3 population, with one record per student instance, i.e. duplicate records relating to the same student instance but relating to the different subject(s) of course aim are removed.	See section Population (applicable to T1, T2, T3, T4, T5, T6, T7) in : Definition of Terms http://www.hesa.ac.uk/index.php?option=com_content&task=view&id=2379
Numerator	The number of Scottish-domiciled full-time undergraduate entrants who are continuing or who qualified at the same HEI.	See section Non-continuation data (applicable to T3, T4, T5) in : Definition of Terms http://www.hesa.ac.uk/index.php?option=com_content&task=view&id=2379 The field T3_MARKER is used to select out continuing students, as below: Continuing student - T3_MARKER = 1,2 Non-continuing student - T3_MARKER = 3
Full-time	The PIT3 dataset is restricted to full-time students.	See section Mode of study (applicable to tables T1, T2, T3, T4, T5, T6) in : Definition of Terms http://www.hesa.ac.uk/index.php?option=com_content&task=view&id=2379
Undergraduate	Any student undertaking an undergraduate course.	See Undergraduate level in General Notes section
Scottish - domiciled	Scottish domiciled as recorded on PIT3.	Scottish domiciled - XDOMHM01 = 2 XDOMHM01 is a HESA derived field. Information on the derived fields used by HESA is available at: http://www.hesa.ac.uk/index.php?option=com_content&task=view&id=2479&Itemid=233
Entrant	An entrant is a student deemed to have started their instance in the academic year. A student may have previously attended the institution but is still considered an entrant if they are starting a new instance.	See section Entrants (applicable to T1, T2, T3a-T3d, T4) in : Definition of Terms http://www.hesa.ac.uk/index.php?option=com_content&task=view&id=2379
Numerator - Deprivation	The number of Scottish-domiciled full-time undergraduate entrants who are continuing with a valid postcode from an MD20 or MD 40 area.	MD20 - The 20% most deprived areas MD40 - The 40% most deprived areas (also contains the 20% most deprived areas) See Scottish Index of Multiple Deprivation in section General Notes
Numerator - Protected characteristics	The number of Scottish-domiciled full-time undergraduate entrants who are continuing in each protected characteristic category.	<p>GENDER The field used to record gender has been changed for the 2012/13 collection. Further information on the change is available on the HESA website: http://www.hesa.ac.uk/component/option,com_studrec/task,show_file/Itemid,233/mnl,12051/href,SummaryOfChanges.html/</p> <p>For pre-2012/13 data Male - GENDER (GENDER) = 1 Female - GENDER (GENDER) = 2 Indeterminate - GENDER (GENDER) = 9</p> <p>For 2012/13 onwards Male - SEX IDENTIFIER (SEXID) = 1 Female - SEX IDENTIFIER (SEXID) = 2 Other - SEX IDENTIFIER (SEXID) = 3</p> <p>AGE Under 21 - XAGE01 LESS THAN 21 21 and over - XAGE01 GREATER THAN OR EQUAL TO 21 XAGE01 is a HESA derived field. Information on the derived fields used by HESA is available at: http://www.hesa.ac.uk/index.php?option=com_content&task=view&id=2479&Itemid=233</p> <p>DISABILITY No known disability - DISABILITY (DISABLE) = 00 Disability - DISABILITY (DISABLE) = 01 TO 96 Not known - DISABILITY (DISABLE) = 97,98,99</p> <p>ETHNICITY The codes used to record ethnicity have been changed for the 2012/13 collection. Further information on the change is available on the HESA website: http://www.hesa.ac.uk/component/option,com_studrec/task,show_file/Itemid,233/mnl,12051/href,SummaryOfChanges.html/</p> <p>For pre-2012/13 data White - ETHNICITY (ETHNIC) = 10 TO 19 BME - ETHNICITY (ETHNIC) = 21 to 80 Not Known - ETHNICITY (ETHNIC) = 90,98</p> <p>For 2012/13 onwards White - ETHNICITY (ETHNIC) = 10 TO 19 BME - ETHNICITY (ETHNIC) = 21 to 80 Not Known - ETHNICITY (ETHNIC) = 90,98</p>

Measure 6		
The number and proportion of full-time first year Scottish-domiciled undergraduate entrants returning to study in year two		
Numerator	The number of Scottish-domiciled full-time undergraduate entrants who are continuing (in each group of interest)	
Denominator	Scottish-domiciled full-time undergraduate entrants in PIT3 population (with duplicates removed)	
Data	<p>The SFC dataset (PIT3) used to produce these tables comes from the HESAt3_underlyingdata_XX_XX dataset, used to create their PIs on non-continuation rates (Table T3)</p> <p>Information on the HESA PIs is available on their website: Performance Indicators in Higher Education in the UK http://www.hesa.ac.uk/content/view/2072/141/ Non-continuation rates (including projected outcomes) (tables T3, T4, T5) http://www.hesa.ac.uk/index.php?option=com_content&task=view&id=2064&Itemid=141 t3_underlyingdata_XX_XX contains data on full-time, undergraduate students only, as defined by HESA, see definition below for further information</p> <p>The field (T3_MARKER) which indicates if the student is a continuing or non-continuing student.</p> <p>SFC link the PIT3 dataset to the AYCOR dataset to obtain information on gender, age, disability and ethnicity.</p>	
Denominator	Scottish-domiciled full-time undergraduate entrants in PIT3 population, with one record per student instance, i.e. duplicate records relating to the same student instance but relating to the different subject(s) of course aim are removed.	<p>See section Population (applicable to T1, T2, T3, T4, T5, T6, T7) in : Definition of Terms</p> <p>http://www.hesa.ac.uk/index.php?option=com_content&task=view&id=2379</p>
Numerator	The number of Scottish-domiciled full-time undergraduate entrants who are continuing or who qualified at the same HEI.	<p>See section Non-continuation data (applicable to T3, T4, T5) in : Definition of Terms</p> <p>http://www.hesa.ac.uk/index.php?option=com_content&task=view&id=2379</p> <p>The field T3_MARKER is used to select out continuing students, as below: Continuing student - T3_MARKER = 1,2 Non-continuing student - T3_MARKER = 3</p>
Full-time	The PIT3 dataset is restricted to full-time students.	<p>See section Mode of study (applicable to tables T1, T2, T3, T4, T5, T6) in : Definition of Terms</p> <p>http://www.hesa.ac.uk/index.php?option=com_content&task=view&id=2379</p>
Undergraduate	Any student undertaking an undergraduate course.	See Undergraduate level in General Notes section
Scottish - domiciled	Scottish domiciled as recorded on PIT3.	<p>Scottish domiciled - XDOMHM01 = 2 XDOMHM01 is a HESA derived field. Information on the derived fields used by HESA is available at: http://www.hesa.ac.uk/index.php?option=com_content&task=view&id=2479&Itemid=233</p>
Entrant	An entrant is a student deemed to have started their instance in the academic year. A student may have previously attended the institution but is still considered an entrant if they are starting a new instance.	<p>See section Entrants (applicable to T1, T2, T3a-T3d, T4) in : Definition of Terms</p> <p>http://www.hesa.ac.uk/index.php?option=com_content&task=view&id=2379</p>

Aim 2: Learner journeys are short, efficient and effective as possible and learners experience the highest quality of learning and teaching and achieve successful outcomes

Measure 7	The proportion of full-time students starting first degrees with projected outcome of “Degree”
Table	T5: Projected learning outcomes: full-time students starting first degree courses by projected continuation status
Data	<p>Table T5 available via the HESA website in <i>Performance Indicators in Higher Education in the UK</i></p> <p>http://www.hesa.ac.uk/content/view/2072/141/</p> <p>in section <i>Non-continuation rates (including projected outcomes) (tables T3, T4, T5)</i></p>
Term	Definition/Description
Projected learning outcomes	The projected figure will be assessed alongside the benchmark figure provided for each institution.

Aim 2: Learner journeys are short, efficient and effective as possible and learners experience the highest quality of learning and teaching and achieve successful outcomes

Measure 8	The difference (+/-) from the individual institution benchmark figure for students satisfied with the overall quality of their course of study in the National Student Survey	
Table Data	<p>‘Q22 institutions (benchmarked)’</p> <p>Table available in ‘2012 National Student Survey summary data’ in the National Student Survey section of the HEFCE website:</p> <p>http://www.hefce.ac.uk/whatwedo/lt/publicinfo/nationalstudentsurvey/nationalstudentsurveydata/2012/</p>	
Term	Definition/Description	Notes
The difference (+/-) between the actual and benchmarked figure	The difference (+/-) between the actual and benchmarked figure for taught students.	<p>Question 22 in the NSS asks ‘Overall, I am satisfied with the quality of the course’. Percentage scores are for respondents who 'definitely' or 'mostly' agreed with this question in the NSS. The full NSS results for 2012 are available here:</p> <p>http://unistats.direct.gov.uk/</p> <p>HEFCE have produced benchmarks for each institution for this question that take into account each institutions mix of students making for a more reliable and robust comparison between institutions.</p> <p>Where a result is not shown, either the institution did not take part in the survey in that year, or their results were below the 50% response rate or less than 23 students responded.</p> <p>Taught figures show satisfaction for students against the institution at which they spent the majority of their first year, as opposed to the ‘Registered’ figures which show students against the institution that they are registered with and may differ from the institution providing the teaching.</p> <p>15 out 19 higher education institutions in Scotland took part in the 2012 NSS. Those that did not were RCS, SRUC and UHI. The Open University Scotland results were included in the OU’s UK figures. However, OU students were excluded from the benchmark calculations due to their impact on the benchmark figures for PT students.</p>

Measure 9 The proportion of Scottish-domiciled undergraduate entrants to STEM courses		
Numerator	The number of Scottish-domiciled undergraduate entrants to STEM courses	
Denominator	The number of Scottish-domiciled undergraduate entrants	
Data	<p>The SFC dataset used to produce this table is derived from the CORE files the institutions receive from HESA. SFC adjust the CORE files to exclude students not counted in our own standard population i.e. EXCLUDING those who are:</p> <p>Incoming exchange students 'Writing up' students 'Sabbatical' students 'Dormant' students Students for whom the 'date left institution or completed programme of study' is before 1 August of academic year</p>	
Term	Definition/Description	Notes
Scottish - domiciled	Scottish domiciled as recorded on HESA.	Scottish domiciled - XDOMHM01 = 2 XDOMHM01 is a HESA derived field.
Undergraduate	Any student undertaking an undergraduate course.	See Undergraduate level in General Notes section
Entrant	An entrant is a student deemed to have started their instance in the academic year. A student may have previously attended the institution but is still considered an entrant if they are starting a new instance.	Entrant - START DATE OF INSTANCE (COMDATE) IS AFTER OR EQUAL TO '01AUGXXXX'
STEM Subject group	The student is on a course where at least one of the subjects of course aim is a "STEM" subject.	<p>Subject group is derived from the Subject of Course Aim (SBJCA) field.</p> <p>SBJCA uses the Joint Academic Coding System (JACS) code to describe the subject(s) appropriate to the current course. The courses have been categorised using the first letter of the 4-digit JACS code as follows:</p> <p><u>STEM</u> C – Biological Sciences D - Veterinary Sciences, Agriculture and Related Subjects (Excluding D1, D2 – Pre-clinical and Clinical Veterinary Medicine and Dentistry) F - Physical Sciences G - Mathematical and Computer Sciences H – Engineering J - Technologies</p>

Aim 4: A developed workforce – learners who have the skills, knowledge and entrepreneurial spirit to get a job and progress their career; and institutions that respond to the skills needs of the economy locally and nationally

Measure 10	Percentage of Scottish-domiciled graduates entering positive destinations (TBC)
HESA made important changes to the 2011-12 Destinations of Leavers from Higher Education survey, including changes to key survey questions and an update to the occupation classification used to code responses. The methodology and presentation of any DLHE-based indicators has to be reconsidered in light of these changes. The Scottish Government is currently assessing the impact on its DLHE-based National Statistics publication and the associated Scotland Performs National Indicator, due to be updated in September 2013. The definition and guidance for this measure will be written once the DLHE-based National Statistics publication has been published.	

Aim 5: A research base that is internationally competitive and improving its reputation and standing in the world

Measure 11	Ratings of submissions to the Research Excellence Framework (REF) 2014
Table	Available in December 2014
Data	<p>The Research Excellence Framework (REF) is the new system for assessing the quality of research in UK higher education institutions (HEIs). It will replace the Research Assessment Exercise (RAE) and will be completed in 2014.</p> <p>Further details on the REF are available from the following website: http://www.ref.ac.uk/</p>

Aim 5: A research base that is internationally competitive and improving its reputation and standing in the world

Measure 12		
Number of research postgraduate students and research assistants		
Table	<p>Research postgraduate students</p> <p>The table used comes from HESA and can be found on the HEIDI portal on the Main HEIDI website, via the link below, or from each institution's own HESA return :</p> <p>http://www.heidi.ac.uk/</p> <p>HEIDI File pathway to table: 2011-12/HESA Student/HE Students/Full-time equivalent/Level of Study (6 detailed)/Higher degree (research)</p> <p>Research assistant</p> <p>Currently this figure can be found in Research Excellence Grant 2013-14, available on the Funding for universities - Research section of the SFC website at:</p> <p>http://www.sfc.ac.uk/funding/universities/research_funding/funding_research.aspx</p> <p>In future we intend to capture this information from the HESA Staff Record. See Notes below.</p>	
Term	Definition/Description	Notes
Research postgraduate students	This figure can be found by using the following HEIDI File pathway to table: 2011-12/HESA Student/HE Students/Full-time equivalent/Level of Study (6 detailed)/Higher degree (research)	
Research assistants	FTE number of research assistants as at 31 July.	<p>The HESA 2012-13 Staff Record contains a new field that allows institutions to record whether or not the member of staff was a research assistant (RESAST).</p> <p>Further details on the 2012-13 Staff record is available on the HESA website: http://www.hesa.ac.uk/index.php?option=com_studrec&Itemid=232&menu=12025</p>

Measure 13 Amount and percentage share (UK and Scotland) of income from the Research Councils, major research charities and European Commission		
Measure 13A Amount and percentage share (UK and Scotland) of income from the Research Councils		
Table	Table 5a: Total Research Grants and Contracts	
Numerator	Institution's total income from research councils	
Denominator(s)	1. Income from research councils for all Scottish HEIs (% share of Scottish income) 2. Income from research councils for all UK HEIs (% share of UK income)	
Data	The data used to produce these tables comes from HESA and can be found on the HEIDI portal on the Main HEIDI website , via the link below, or from each institution's own HESA return : http://www.heidi.ac.uk/ HEIDI File pathway to table: 2011-12/HESA finance/Finance Return/Table 5a/Total Research Grants and Contracts	
Term	Definition	Notes
Numerator	Sum of: BBSRC, MRC, NERC, EPSRC, ESRC and AHRC income	Further information on this is available from the HESA website under FSR with HE-BCI Survey collection section: http://www.hesa.ac.uk/index.php?option=com_collns&task=show_colln&Itemid=232&c=C12031&s=5&wvy=any&wvs=1&isme=1 See section: FSR Tables 5a and 5b - Research grants and contracts
Denominator	1. Sum of BBSRC, MRC, NERC, EPSRC, ESRC and AHRC income for all Scottish institutions (% Scottish income) 2. Sum of BBSRC, MRC, NERC, EPSRC, ESRC and AHRC income for all UK institutions (% UK income)	Further information on this is available from the HESA website under FSR with HE-BCI Survey collection section: http://www.hesa.ac.uk/index.php?option=com_collns&task=show_colln&Itemid=232&c=C12031&s=5&wvy=any&wvs=1&isme=1
Measure 13B Amount and percentage share (UK and Scotland) of income from research charities		
Table	Table 5b: Total Research Grants and Contracts	
Numerator	Institution's income from charities (open competitive process)	
Denominator(s)	1. Income from charities for all Scottish HEIs (% share of Scottish income) 2. Income from charities for all UK HEIs (% share of UK income)	
Data	The data used to produce these tables comes from HESA and can be found on the HEIDI portal on the Main HEIDI website , via the link below, or from each institution's own HESA return : http://www.heidi.ac.uk/ HEIDI File pathway to table:	
Term	Definition	Notes
Numerator	Sum of: UK-based charities (open competitive process), EU-based charities (open competitive process), Non-EU-based charities (open competitive process)	Further information on this is available from the HESA website under FSR with HE-BCI Survey collection section: http://www.hesa.ac.uk/index.php?option=com_collns&task=show_colln&Itemid=232&c=C12031&s=5&wvy=any&wvs=1&isme=1 See section: FSR Tables 5a and 5b - Research grants and contracts
Denominator	1. Sum of UK-based charities (open competitive process), EU-based charities (open competitive process), Non-EU-based charities (open competitive process) income for all Scottish institutions (% Scottish income) 2. Sum of UK-based charities (open competitive process), EU-based charities (open competitive process), Non-EU-based charities (open competitive process) income for UK institutions (% UK income)	Further information on this is available from the HESA website under FSR with HE-BCI Survey collection section: http://www.hesa.ac.uk/index.php?option=com_collns&task=show_colln&Itemid=232&c=C12031&s=5&wvy=any&wvs=1&isme=1 See section: FSR Tables 5a and 5b - Research grants and contracts
Measure 13C Amount and percentage share (UK and Scotland) of income from the European Commission		
Table	Table 5b: Total Research Grants and Contracts	
Numerator	Institution's income from EU government bodies	
Denominator(s)	1. Income from EU government bodies for all Scottish HEIs (% share of Scottish income) 2. Income from EU government bodies for all UK HEIs (% share of UK income)	
Data	The data used to produce these tables comes from HESA and can be found on the HEIDI portal on the Main HEIDI website , via the link below, or from each institution's own HESA return : http://www.heidi.ac.uk/ HEIDI File pathway to table:	
Term	Definition	Notes
Numerator	EU government bodies income	Further information on this is available from the HESA website under FSR with HE-BCI Survey collection section: http://www.hesa.ac.uk/index.php?option=com_collns&task=show_colln&Itemid=232&c=C12031&s=5&wvy=any&wvs=1&isme=1 See section: FSR Tables 5a and 5b - Research grants and contracts
Denominator	1. Sum of EU government bodies income for all Scottish institutions (% Scottish income) 2. Sum of EU government bodies income for all UK institutions (% UK income)	Further information on this is available from the HESA website under FSR with HE-BCI Survey collection section: http://www.hesa.ac.uk/index.php?option=com_collns&task=show_colln&Itemid=232&c=C12031&s=5&wvy=any&wvs=1&isme=1 See section: FSR Tables 5a and 5b - Research grants and contracts

Measure 14	Range of established Knowledge Transfer Grant (KTG) metrics and the Higher Education and Business Community Interaction Survey (HEBCI). <i>Appropriate range to be established with each institution.</i>
Table	<p>Knowledge Transfer Metric Income Data</p> <p>HE-BCI survey Part A or Part B</p>
Data	<p>The Knowledge Transfer Metric Income Data is derived from that submitted by institutions, to SFC, as part of the 'Return of information on knowledge exchange activity and outcomes'. The data and further guidance can be accessed on the SFC website with the following link:</p> <p>http://www.sfc.ac.uk/funding/FundingOutcomes/KnowledgeExchange/Universities/KnowledgeTransferGrant/KnowledgeTransferGrant.aspx</p> <p>The data used to produce the HEBCI information can be found via the HEIDI portal on the Main HEIDI website, using the link below, or from each institution's own HE-BCI return:</p> <p>http://www.heidi.ac.uk/</p> <p>HEIDI File pathway to table: 2011-12/HESA finance/Finance Return/HE-BCI survey Part A or Part B</p> <p>Further information on this table is available from the HESA website under</p> <p>http://www.hesa.ac.uk/index.php?option=com_collns&task=show_colln&Itemid=232&c=C12031&s=5&wvy=any&wvs=1&isme=1</p> <p>See section: Guidance for HE-BCI Survey Part A, and Guidance for HE-BCI Survey Part B tables</p>

Aim 6: Deliver a step-change in the engagement of business and industry with universities, removing any barriers to the exploitation of research for economic and wider societal benefit

Measure 15		
The number of SFC Innovation Vouchers (IVs), Follow-on IVs and H2020 IVs		
<p>Data</p> <p>Data is held by Interface</p> <p>For further information see: http://www.interface-online.org.uk/</p>		
Term	Definition	Notes
Innovation vouchers	The Innovation Voucher Scheme provides vouchers worth up to £5k for collaborative projects between HEIs and SMEs.	For further information see: http://www.interface-online.org.uk/
Follow-on Innovation Vouchers	Follow-on vouchers are aimed at building sustained relationships between SMEs and HEIs in Scotland which will lead to new products, services and processes that will benefit the business, the institution and the Scottish economy.	For further information see: http://www.interface-online.org.uk/
H2020 Innovation Vouchers		<p>The Scottish Funding Council is making up to £400 000 available to universities to support businesses seeking to engage with Horizon 2020 opportunities through a new “European Voucher” scheme. The vouchers provide up to £5000 worth of support to businesses from universities and will be delivered through Interface from August 2013. This voucher scheme is currently being developed as part of a collaboration of broader support with Scottish Enterprise, Highlands and Islands Enterprise, Scotland Europa and Enterprise Europe Scotland.</p> <p>The H2020 Innovation Vouchers scheme has not started yet. The process and criteria will be published this summer (2013), and applications will be invited from the beginning of September 2013.</p>

Aim 7: Sustainable institutions – ensure high quality of governance and management for institutions delivering long-term and financial and environmentally sustainable interactions

Measure 16 Gross carbon footprint (3 year period)		
Table	Metrics: Towards Climate Change (Scotland) Act 2009	
Data	<p>The table is included in the CCAP Progress Report submitted to EAUC Scotland, under the Carbon Commitment for Scotland.</p> <p>Further details are available in the Climate Change Action Plans section (see link below) of the Universities and Colleges Climate Commitment for Scotland (UCCCfs) website:</p> <p>http://www.eauc.org.uk/ucccfs/climate_change_action_plans</p>	
Term	Definition/Description	Notes
Gross carbon footprint	Total of Scope 1, Scope 2 and Scope 3 emissions as recorded under Gross Emissions (tonnes CO₂e) section of the report template Metrics: Towards Climate Change (Scotland) Act 2009 .	<p>A copy of the report template and further guidance is available on the following webpage:</p> <p>http://www.eauc.org.uk/ucccfs/reporting</p>

Aim 7: Sustainable institutions – ensure high quality of governance and management for institutions delivering long-term and financial and environmentally sustainable interactions

Measure 17 Operating surplus/deficit as a percentage of total income		
<div> <div>Table</div> <div>"Summary" sheet in the Strategic Plan Forecast (SPF) and Annual Accounts returns.</div> </div> <div> <div>Data</div> <div>This measure is currently calculated in the Strategic Plan Forecast (SPF) and Annual Accounts return submitted by each institution to the SFC.</div> </div>		
Term	Definition/Description	Notes
Total income	Total income figure in the income and expenditure account in the published annual accounts, or the SPF.	<div> <div>Further information and guidance on the Annual Account and SPF returns can be found on the SFC website, in the Financial Sustainability Guidance section:</div> <div> http://www.sfc.ac.uk/guidance/GovernanceGuidance/FinancialSustainability/FinancialSustainabilityGuidance.aspx </div> </div>

Aim 7: Sustainable institutions – ensure high quality of governance and management for institutions delivering long-term and financial and environmentally sustainable interactions

Measure 18 Non-SFC income as a percentage of total income		
Table	This is a new measure not currently calculated as part of the Annual Accounts return. It will be included in future "Summary" sheet in the 2013 Annual Accounts return	
Numerator	Non-SFC income	
Denominator	Total income	
Data	This is not currently calculated as part of the Annual Accounts return. The table below shows how we intend to calculate this figure.	
Term	Definition/Description	Notes
Numerator	Total income less Funding body grants figure from the income and expenditure account in the published annual accounts.	<p>Further information and guidance on the Annual Account returns can be found on the SFC website, in the Financial Sustainability Guidance section:</p> <p>http://www.sfc.ac.uk/guidance/GovernanceGuidance/FinancialSustainability/FinancialSustainabilityGuidance.aspx</p>
Denominator	Total income figure in the income and expenditure account in the published annual accounts.	<p>Further information and guidance on the Annual Account returns can be found on the SFC website, in the Financial Sustainability Guidance section:</p> <p>http://www.sfc.ac.uk/guidance/GovernanceGuidance/FinancialSustainability/FinancialSustainabilityGuidance.aspx</p>

Aim 7: Sustainable institutions – ensure high quality of governance and management for institutions delivering long-term and financial and environmentally sustainable interactions

Measure 19 Current assets:current liabilities ratio		
<div> <div>Table</div> <div>"Summary" sheet in the Strategic Plan Forecast (SPF) and Annual Accounts returns.</div> </div> <div> <div>Numerator</div> <div>Current assets</div> </div> <div> <div>Denominator</div> <div>Current liabilities</div> </div> <div> <div>Data</div> <div>This measure is currently calculated in the Strategic Plan Forecast (SPF) and Annual Accounts return submitted by each institution to the SFC.</div> </div>		
Term	Definition/Description	Notes
Numerator	Current assets.	<div>Further information and guidance on the Annual Account and SPF returns can be found on the SFC website, in the Financial Sustainability Guidance section:</div> <div> http://www.sfc.ac.uk/guidance/GovernanceGuidance/FinancialSustainability/FinancialSustainabilityGuidance.aspx </div>
Denominator	Current liabilities.	<div>Further information and guidance on the Annual Account and SPF returns can be found on the SFC website, in the Financial Sustainability Guidance section:</div> <div> http://www.sfc.ac.uk/guidance/GovernanceGuidance/FinancialSustainability/FinancialSustainabilityGuidance.aspx </div>

Aim 7: Sustainable institutions – ensure high quality of governance and management for institutions delivering long-term and financial and environmentally sustainable interactions

Measure 20 Days cash to expenditure		
Table	"Summary" sheet in the Strategic Plan Forecast (SPF) and Annual Accounts returns.	
Numerator	Cash X 365	
Denominator	Expenditure less depreciation	
Data	This measure is currently calculated in the Strategic Plan Forecast (SPF) and Annual Accounts return submitted by each institution to the SFC.	
Term	Definition/Description	Notes
Numerator	Cash multiplied by 365 (to give days figure).	<p>Further information and guidance on the Annual Account and SPF returns can be found on the SFC website, in the Financial Sustainability Guidance section:</p> <p>http://www.sfc.ac.uk/guidance/GovernanceGuidance/FinancialSustainability/FinancialSustainabilityGuidance.aspx</p>
Denominator	Expenditure less depreciation.	<p>Further information and guidance on the Annual Account and SPF returns can be found on the SFC website, in the Financial Sustainability Guidance section:</p> <p>http://www.sfc.ac.uk/guidance/GovernanceGuidance/FinancialSustainability/FinancialSustainabilityGuidance.aspx</p>
Cash	(Cash at bank and in hand) + (current asset investments) - (overdrafts)	

Aim 7: Sustainable institutions – ensure high quality of governance and management for institutions delivering long-term and financial and environmentally sustainable interactions

Measure 21 Earnings before interest, taxes, depreciation and amortisation (EBITDA)		
Table	"Summary" sheet in Annual Accounts return	
Data	EBITDA is a new measure not currently calculated as part of the Annual Accounts return. The table below shows how we intend to calculate this figure.	
Term	Definition/Description	Notes
EBITDA	Historic cost surplus or deficit for the year adjusted for interest payable, taxation, depreciation (including impairment), release of deferred capital grants, amortisation, exceptional items, FRS17 staff charges or credit.	<p>Please see the BUFDG guidance on EBITDA for further information. This can be found on the Resources section of the BUFDG website: http://www.bufdg.ac.uk/Resources/Document?g=f24f5ac4-f9a2-4496-b431-ae4f685d6ec1</p> <p>This document is password restricted and institutions will need their password to access the document.</p>

Aim 7: Sustainable institutions – ensure high quality of governance and management for institutions delivering long-term and financial and environmentally sustainable interactions

Measure 22		Annual capital and maintenance spend on estates and building as a proportion of the value of the estate
Numerator	Total capital expenditure on estates (non-residential) + Total maintenance/repair costs total (non-residential)	
Denominator	Total Insurance replacement value (non-residential)	
Data	<p>The data used to produce these tables comes from HESA and can be found on the HEIDI portal on the Main HEIDI website, via the link below, or from each institution's own HESA return:</p> <p>http://www.heidi.ac.uk/</p>	
Term	Definition	Notes
Numerator		These can be accessed via the HEIDI portal (see above) and then by following the relevant file path:
Total capital expenditure on estates (non-residential)	D25.C13 Capital expenditure on estates and buildings (Non-Residential): Capital expenditure on the total non-residential estate (including catering capital expenditure).	Capital expenditure on estates and buildings (Non-Residential): - 2011-12/Estates Management Statistics/EMS data/Finance/Item D25.C13
Total maintenance/repair costs total (non-residential)	D33.C13 Maintenance costs (Non-Residential): Sum total for the total non-residential estate of planned and reactive maintenance for buildings, grounds and playing fields.	Total maintenance and repair costs (Non-Residential): - 2011-12/Estates Management Statistics/EMS data/Finance/Item D33.C13
Denominator	<p>D24.C13 Insurance replacement value: This is the current cost of re-building the property to a standard similar to that of the existing, subject to appropriate allowances being made for any extra work which may be required as a result of physical conditions or statutory provisions, such as changes in building regulations.</p> <p>The figure should be adjusted to include demolition and site clearance, the effect of special site restrictions, professional fees and VAT. Exclude the value of contents and terrorism. Exclude leasehold property where the landlord insures.</p>	<p>These can be accessed via the HEIDI portal (see above) and then by following the file path:</p> <p>Total insurance replacement value (Non-Residential): - 2011-12/Estates Management Statistics/EMS data/Condition/Item D24.C13</p>